

422.12D Income tax checkoff for the Iowa state fair foundation fund.

1. A person who files an individual or a joint income tax return with the department of revenue under [section 422.13](#) may designate one dollar or more to be paid to the foundation fund of the Iowa state fair foundation as established in [section 173.22](#). If the refund due on the return or the payment remitted with the return is insufficient to pay the amount designated by the taxpayer to the foundation fund, the amount designated shall be reduced to the remaining amount of the refund or the remaining amount remitted with the return. The designation of a contribution to the foundation fund under [this section](#) is irrevocable.

2. The director of revenue shall draft the income tax form to allow the designation of contributions to the foundation fund on the tax return. The department, on or before January 31, shall transfer the total amount designated on the tax form due in the preceding year to the foundation fund. However, before a checkoff pursuant to [this section](#) shall be permitted, all liabilities on the books of the department of administrative services and accounts identified as owing under [section 8A.504](#) shall be satisfied.

3. The Iowa state fair board may authorize payment from the foundation fund for purposes of supporting foundation activities.

4. The department of revenue shall adopt rules to implement [this section](#).

5. [This section](#) is subject to repeal under [section 422.12E](#).

[2014 Acts, ch 1141, §59, 61, 62; 2017 Acts, ch 144, §5, 14](#)

Referred to in [§173.22, 422.16](#)

Limitation on number of income tax return checkoffs; automatic repeal of certain checkoffs; see [§422.12E](#)

Section takes effect July 1, 2014, and applies retroactively to January 1, 2014, for tax years beginning on or after that date; [2014 Acts, ch 1141, §62](#)

Former section 422.12D repealed effective July 1, 2014, and retroactive to January 1, 2014, for tax years beginning on or after that date; [2014 Acts, ch 1141, §61, 62](#)

2017 amendment to subsection 2 is effective July 1, 2018; [2017 Acts, ch 144, §5, 14](#)

Subsection 2 amended